IN THE CLAIMS

Please amend the claims as follows:

- 1. (Currently Amended) A method of processing a stereo signal obtained from an encoder, which encoder encodes an N-channel audio signal into left and right signals (L_0 ; R_0) and spatial parameters (P), the method comprising:
- [[-]] processing said left and right signals in order to provide processed signals (L_{0w} ; R_{0w}), in which said processing is controlled in dependence of said spatial parameters (P).
- 2. (original) The method of claim 1, wherein said processing is controlled by a first parameter $(w_1; w_r)$ for each of said left and right signals, said first parameter being dependent on the spatial parameters (P).
- 3. (original) The method of claim 2, wherein said first parameter $(w_1;\ w_r)$ is a function of time and/or frequency.
- 4. (Currently Amended) The method of claim *2, wherein said processing comprises filtering at least one of said left and right signals with a transfer function which depends on the spatial parameters (P).

- 5. (Currently Amended) The method of claim 1, wherein said processing comprises:
- [[-]] adding a first, second and third signal in order to obtain said processed channel signals (L_{0w} ; R_{0w}), in which the first signal includes the stereo signal modified by a first transfer function (L_0*H_A ; R_0*H_F), the second signal includes the stereo signal of the same one channel modified by a second transfer function (L_0*H_B ; R_0*H_E), and the third signal includes the stereo signal of the other channel modified by a third transfer function (R_0*H_D ; L_0*H_C).
- 6. (original) The method of claim 5, wherein said second transfer function (H_B ; H_E) comprises a multiplication with said first parameter (w_1 ; w_r) followed by multiplication with a first filter function (H_1 ; H_4).
- 7. (original) The method of claim 5, wherein said first transfer function (H_A ; H_F) comprises a multiplication with a second parameter.
- 8. (original) The method of claim 5, wherein said first transfer function (H_A ; H_F) comprises a multiplication with a second parameter in which said first parameter is a function of said second parameter.

- 9. (Previously Presented) The method of claim 5, wherein said third transfer function (H_1 ; H_D) comprises a multiplication of the left or right signal (L_0 ; R_0) with said first parameter (w_1 ; w_r) followed by a second filter function (H_2 ; H_3).
- 10. (Previously Presented) The method of claim 6, wherein said filter functions (H_1 , H_2 , H_3 , H_4) are time-invariant.
- 11. (Previously Presented) The method of claim 1, wherein said signals are described by the equation:

$$\begin{bmatrix} L_{Ow} \\ R_{Ow} \end{bmatrix} = H \begin{bmatrix} L_O \\ R_O \end{bmatrix}$$

in which transfer function matrix (H) is a function of the spatial parameters (P).

12. (Currently Amended) The method of claim 11, wherein said transfer function matrix (H) is described by the equation:

$$H = \begin{bmatrix} (1 - w_i)^a + (w_i)^a H_1 & (w_r)^a H_3 \\ (w_i)^a H_2 & (1 - w_r)^a + (w_r)^a H_4 \end{bmatrix}$$

with wherein 'a" being is a constant, and H1. H2. H3. H4 are filter functions.

- 13. (Previously Presented) The method of claim 11, wherein said filter functions (H_1 , H_2 , H_3 , H_4) and parameters (w_1 , w_r) are selected so that the transfer function matrix (H) is invertible.
- 14. (Previously Presented) A method of claim 1, wherein said spatial parameters (P) contain information describing signal levels of the N-channel signal.
- 15. (Currently Amended) A device for processing a stereo signal obtained from an encoder, which encoder encodes an N-channel audio signal into left and right signals (L_0 ; R_0) and spatial parameters (P), the device comprising:
- [[-]] a post-processor \longleftrightarrow for post-processing said left and right signals in order to provide processed signals (L_{0w} ; R_{0w}), in which said post-processing is controlled in dependence of said spatial parameters (P).
- 16. (Currently Amended) An encoder apparatus comprising:
- [[-]] an encoder \longleftrightarrow for encoding an N-channel audio signal into left and right signals (L₀; R₀) and spatial parameters (P) and [[-]] a device \longleftrightarrow according to claim 15 for processing said left and right signals (L₀; R₀) in dependence of said spatial parameters (P).

- 17. (Previously Presented) A method for processing a stereo signal comprising left and right signals (L_{0w} ; R_{0w}), the method comprising inverting the processing in accordance with the method of claim 1.
- 18. (Previously Presented) A device (7) for processing a stereo signal comprising left and right signals (L_{0w} ; R_{0w}), the device comprising means for inverting the processing in accordance with the method of claim 1.
- 19. (Currently Amended) A decoder apparatus comprising:
- [[-]] a device (-)—according to claim 18 for processing a stereo signal comprising left and right signals (L_{0w}; R_{0w})—and
- [[-]] a decoder for decoding the processed stereo signals (L $_0$; R $_0$) into an N-channel audio signal.
- 20. (Currently Amended) An audio system \longleftrightarrow comprising: an encoder apparatus having an encoder \longleftrightarrow for encoding an N-channel audio signal into left and right signals (L_0 ; R_0) and spatial parameters (P), and a device \longleftrightarrow for post-processing said left and right signals (L_0 ; R_0) in order to provide processed signals (L_{0w} ; R_{0w}), said post-processing being controlled in dependence on said spatial parameters (P); and
- a decoder apparatus for decoding said processed signals $(\textbf{L}_{0w}; \ \textbf{R}_{0w}) \,, \ \text{said decoder apparatus having a device for processing a}$

stereo signal comprising left and right signals (L_{0w} ; R_{0w}), the device comprising means for inverting the post-processing performed in the encoder apparatus in order to provide stereo signals (L_0 ; R_0), and a decoder for decoding the stereo signals (L_0 ; R_0) into an N-channel audio signal.